

## §210.7-01

*Schedule III—Allocation of plan income and changes in plan equity to investment programs.* If the plan provides for separate investment programs with separate funds, and if the allocation of income and changes in plan equity to the several funds is not shown in the statement of income and changes in plan equity in columnar form or by the submission of separate statements for each fund, a schedule shall be submitted showing the allocation of each caption of each statement of income and changes in plan equity filed to the applicable fund.

(b) [Reserved]

[45 FR 63676, Sept. 25, 1980. Redesignated at 47 FR 56843, Dec. 21, 1982, and amended at 50 FR 25215, June 18, 1985]

### INSURANCE COMPANIES

AUTHORITY: Secs. 6, 7, 8, 10, 12, 13, 15, 19, 23 (15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78l, 78m, 78o(d), 78w, 79e, 79n, 79t, 80a-8, 80a-29, 80a-30(c), 80(a)).

SOURCE: Sections 210.7-01 to 210.7-05 appears at 46 FR 54335, Nov. 2, 1981, unless otherwise noted.

### §210.7-01 Application of §§210.7-01 to 210.7-05.

This article shall be applicable to financial statements filed for insurance companies.

### §210.7-02 General requirement.

(a) The requirements of the general rules in §§210.1-01 to 210.4-10 (Articles 1, 2, 3, 3A and 4) shall be applicable except where they differ from requirements of §§210.7-01 to 210.7-05.

(b) Financial statements filed for mutual life insurance companies and wholly owned stock insurance company subsidiaries of mutual life insurance companies may be prepared in accordance with statutory accounting requirements. Financial statements prepared in accordance with statutory accounting requirements may be condensed as appropriate, but the amounts to be reported for net gain from operations (or net income or loss) and total capital and surplus (or surplus as regards policyholders) shall be the same as those reported on the corresponding Annual Statement.

### §210.7-03 Balance sheets.

(a) The purpose of this rule is to indicate the various items which, if applicable, and except as otherwise per-

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mitted by the Commission, should appear on the face of the balance sheets and in the notes thereto filed for persons to whom this article pertains. (See §210.4-01(a).)

### ASSETS

1. *Investments—other than investments in related parties.*

(a) *Fixed maturities.*

(b) *Equity securities.*

(c) *Mortgage loans on real estate.*

(d) *Investment real estate.*

(e) *Policy loans.*

(f) *Other long-term investments.*

(g) *Short-term investments.*

(h) *Total investments.*

NOTES: (1) State parenthetically or otherwise in the balance sheet (a) the basis of determining the amounts shown in the balance sheet and (b) as to fixed maturities and equity securities either aggregate cost or aggregate value at the balance sheet date, whichever is the alternate amount of the carrying value in the balance sheet. Consideration shall be given to the discussion of "Valuation of Securities" in §404.03 of the Codification of Financial Reporting Policies.

(2) Include under fixed maturities: bonds, notes, marketable certificates of deposit with maturities beyond one year, and redeemable preferred stocks. Include under equity securities: common stocks and non-redeemable preferred stocks.

(3) State separately in the balance sheet or in a note thereto the amount of accumulated depreciation and amortization deducted from investment real estate. Subcaption (d) shall not include real estate acquired in settling title claims, mortgage guaranty claims, and similar insurance claims. Real estate acquired in settling claims shall be included in caption 10, "Other Assets," or shown separately, if material.

(4) Include under subcaption (g) investments maturing within one year, such as commercial paper maturing within one year, marketable certificates of deposit maturing within one year, savings accounts, time deposits and other cash accounts and cash equivalents earning interest. State in a note any amounts subject to withdrawal or usage restrictions. (See §210.5-02.1.)

(5) State separately in a note the amount of any class of investments included in subcaption (f) if such amount exceeds ten percent of stockholders' equity.

(6) State in a note the name of any person in which the total amount invested in the person and its affiliates, included in the above subcaptions, exceeds ten percent of total stockholders' equity. For this disclosure, include in the amount invested in a person and its affiliates the aggregate of indebtedness and stocks issued by such person